

EXHIBIT 1

SUMMONS

(CITACION JUDICIAL)

FOR COURT USE ONLY
(SOLO PARA USO DE LA CORTE)

NOTICE TO DEFENDANT: (AVISO AL DEMANDADO):

INTERNAL REVENUE SERVICE, FRESNO OFC

YOU ARE BEING SUED BY PLAINTIFF: (LO ESTÁ DEMANDANDO EL DEMANDANTE):

RICK FABELA DE LA CRUZ

NOTICE! You have been sued. The court may decide against you without your being heard unless you respond within 30 days. Read the information below.

You have 30 CALENDAR DAYS after this summons and legal papers are served on you to file a written response at this court and have a copy served on the plaintiff. A letter or phone call will not protect you. Your written response must be in proper legal form if you want the court to hear your case. There may be a court form that you can use for your response. You can find these court forms and more information at the California Courts Online Self-Help Center (www.courtinfo.ca.gov/selfhelp), your county law library, or the courthouse nearest you. If you cannot pay the filing fee, ask the court clerk for a fee waiver form. If you do not file your response on time, you may lose the case by default, and your wages, money, and property may be taken without further warning from the court.

There are other legal requirements. You may want to call an attorney right away. If you do not know an attorney, you may want to call an attorney referral service. If you cannot afford an attorney, you may be eligible for free legal services from a nonprofit legal services program. You can locate these nonprofit groups at the California Legal Services Web site (www.lawhelpcalifornia.org), the California Courts Online Self-Help Center (www.courtinfo.ca.gov/selfhelp), or by contacting your local court or county bar association. **NOTE:** The court has a statutory lien for waived fees and costs on any settlement or arbitration award of \$10,000 or more in a civil case. The court's lien must be paid before the court will dismiss the case.

¡AVISO! Lo han demandado. Si no responde dentro de 30 días, la corte puede decidir en su contra sin escuchar su versión. Lea la información a continuación.

Tiene 30 DÍAS DE CALENDARIO después de que le entreguen esta citación y papeles legales para presentar una respuesta por escrito en esta corte y hacer que se entregue una copia al demandante. Una carta o una llamada telefónica no lo protegen. Su respuesta por escrito tiene que estar en formato legal correcto si desea que procesen su caso en la corte. Es posible que haya un formulario que usted pueda usar para su respuesta. Puede encontrar estos formularios de la corte y más información en el Centro de Ayuda de las Cortes de California (www.sucorte.ca.gov), en la biblioteca de leyes de su condado o en la corte que le quede más cerca. Si no puede pagar la cuota de presentación, pida al secretario de la corte que le dé un formulario de exención de pago de cuotas. Si no presenta su respuesta a tiempo, puede perder el caso por incumplimiento y la corte le podrá quitar su sueldo, dinero y bienes sin más advertencia.

Hay otros requisitos legales. Es recomendable que llame a un abogado inmediatamente. Si no conoce a un abogado, puede llamar a un servicio de remisión a abogados. Si no puede pagar a un abogado, es posible que cumpla con los requisitos para obtener servicios legales gratuitos de un programa de servicios legales sin fines de lucro. Puede encontrar estos grupos sin fines de lucro en el sitio web de California Legal Services, (www.lawhelpcalifornia.org), en el Centro de Ayuda de las Cortes de California, (www.sucorte.ca.gov) o poniéndose en contacto con la corte o el colegio de abogados locales. **AVISO:** Por ley, la corte tiene derecho a reclamar las cuotas y los costos exentos por imponer un gravamen sobre cualquier recuperación de \$10,000 ó más de valor recibida mediante un acuerdo o una concesión de arbitraje en un caso de derecho civil. Tiene que pagar el gravamen de la corte antes de que la corte pueda desechar el caso.

The name and address of the court is:
(El nombre y dirección de la corte es): SOUTH COUNTY JUSTICE CENTER
300 EAST OLIVE AVE PORTERVILLE CA 93257

CASE NUMBER:
(Número del Caso):

314407

The name, address, and telephone number of plaintiff's attorney, or plaintiff without an attorney, is:
(El nombre, la dirección y el número de teléfono del abogado del demandante, o del demandante que no tiene abogado, es):
RICK FABELA DE LA CRUZ 1630 WEST GRAND AVE PORTERVILLE CA 93257 (559) 719-0271

DATE:
(Fecha) OCT 24 2024

Jasmin Kaku

Clerk, by
(Secretario)

Jasmin Kaku

, Deputy
(Adjunto)

(For proof of service of this summons, use Proof of Service of Summons (form POS-010).)

(Para prueba de entrega de esta citación use el formulario Proof of Service of Summons, (POS-010))

Stephanie Cameron

[SEAL]



NOTICE TO THE PERSON SERVED: You are served

- ☒ as an individual defendant.
- ☐ as the person sued under the fictitious name of (specify):
- ☐ on behalf of (specify):
under: ☐ CCP 416.10 (corporation) ☐ CCP 416.60 (minor)
☐ CCP 416.20 (defunct corporation) ☐ CCP 416.70 (conservatee)
☐ CCP 416.40 (association or partnership) ☐ CCP 416.90 (authorized person)
☐ other (specify):
- ☐ by personal delivery on (date):

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address): Rick Fabela De La Cruz 1630 West Grand Ave Porterville CA 93257 TELEPHONE NO.: 559-719-0271 FAX NO. (Optional): E-MAIL ADDRESS (Optional): ATTORNEY FOR (Name):		FOR COURT USE ONLY FILED TULARE COUNTY SUPERIOR COURT SOUTH COUNTY JUSTICE CENTER NOV 14 2024 STEPHANIE CAMERON, CLERK BY: <i>Andrea Rodriguez</i>	
SUPERIOR COURT OF CALIFORNIA, COUNTY OF Tulare STREET ADDRESS: 300 E. Olive Ave. MAILING ADDRESS: South County Justice Center CITY AND ZIP CODE: Porterville CA 93257 BRANCH NAME: Porterville/South County Justice Center		CASE NUMBER: <div style="text-align: center; font-size: 1.2em;">314407</div>	
PLAINTIFF/PETITIONER: Rick Fabela De La Cruz DEFENDANT/RESPONDENT: Internal Revenue Service, Fresno OFC			
PROOF OF SERVICE OF SUMMONS		Ref. No. or File No.: <div style="text-align: center; font-size: 1.2em;">24003840</div>	

1. At the time of service I was at least 18 years of age and not a party to this action.

2. I served copies of:
 - f. ☒ other (specify documents): **SUMMONS & COMPLAINT, CIVIL CASE COVER SHEET, EXHIBITS**

3. a. Party served: **Internal Revenue Service**
 - b. ☐ Person (other than the party in item 3a) served on behalf of the entity or as an authorized agent (and not a person under item 5b on whom substituted service was made)(specify name and relationship to the party named in item 3a):

4. Address where the party was served: **5300 West Tulare Ave Visalia CA 93277**

5. I served the party
 - a. ☒ **by personal service.** I personally delivered the documents listed in item 2 to the party or person authorized to receive service of process for the party (1) on 11/08/2024 (2) at 10:25 am
 - b. ☐ **by substituted service.** On: _____ at: _____ I left the documents listed in item 2 with or in the presence of:
 - (1) ☐ **(business)** a person at least 18 years of age apparently in charge at the office or usual place of business of the person to be served. I informed him or her of the general nature of the papers.
 - (2) ☐ **(home)** a competent member of the household (at least 18 years of age) at the dwelling house or usual place of abode of the party. I informed him or her of the general nature of the papers.
 - (3) ☐ **(physical address unknown)** a person at least 18 years of age apparently in charge at the usual mailing address of the person to be served, other than a United States Postal Service post office box. I informed him or her of the general nature of the papers.
 - (4) ☐ I thereafter mailed (by first-class, postage prepaid) copies of the documents to the person to be served at the place where the copies were left (Code Civ. Proc., § 415.20). I mailed the documents on.

☐ a declaration of mailing is attached.
 - c. ☐ **by mail and acknowledgement of receipt of service.** I mailed the documents listed in item 2 to the party, to the address shown in item 4, by first-class mail, postage prepaid,
 - (1) on (date): _____ (2) from (city): _____
 - (3) ☐ with two copies of the *Notice and Acknowledgement of Receipt* and a postage-paid return envelope addressed to me. (Attach completed Notice and Acknowledgement of Receipt) (Code Civ. Proc., § 415.30.)
 - (4) ☐ to an address outside California with return receipt requested (Code Civ. Proc., § 415.40.)
 - d. ☐ **by other means.** Method _____ On: _____ at: _____

6. The "Notice to Person Served" (on the summons) was completed as follows:

- a. ☒ as an individual defendant
b. ☐ as the person sued under the fictitious name of:
c. ☐ as occupant
d. ☐ On behalf of: _____

under the following Code of Civil Procedure section:

- ☐ 416.10 (corporation)
☐ 416.20 (defunct corporation)
☐ 416.30 (joint stock company/association)
☐ 416.40 (association or partnership)
☐ 416.50 (public entity)
☐ 415.95 (business organization, form unknown)
☐ 416.60 (minor)
☐ 416.70 (ward or conservatee)
☐ 416.90 (authorized person)
☐ 415.46 (occupant)
☐ Other:

7. Person who served papers

- a. Name: Steven Montano
b. Address: 221 South Mooney Blvd Room 102 Visalia, CA 93291
c. Telephone number: (559) 636-5090
d. The fee for service was: \$ 50.00 (waived)
e. I am:


- (1) ☒ not a registered California process server.
(2) ☒ exempt from registration under Business and Professional Code section 22350(b).
(3) ☐ a registered California process server:
(i) ☐ owner ☐ employee ☐ independent contractor.
(ii) Registration No.:
(iii) County:

8. ☐ I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
or

9. ☒ I am a California sheriff or marshal and I certify that the foregoing is true and correct.

Friday, November 8, 2024

Mike Boudreaux, Sheriff-Coroner
County of Tulare



By: _____
Sheriff's Authorized Agent

Remarks: SERVED TO FRONT DESK STAFF

Tulare County Superior Court
300 E. Olive Ave.
South County Justice Center
Porterville CA 93257

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address): RICK FABELA DE LA CRUZ 1630 WEST GRAND AVE PORTERVILLE CA 93257 TELEPHONE NO.: (559) 719-0271 FAX NO.: EMAIL ADDRESS: ATTORNEY FOR (Name): IN PRO PER		FOR COURT USE ONLY FILED TULARE COUNTY SUPERIOR COURT SOUTH COUNTY JUSTICE CENTER OCT 24 2024 STEPHANIE CAMERON, CLERK BY: <i>[Signature]</i>	
SUPERIOR COURT OF CALIFORNIA, COUNTY OF TULARE STREET ADDRESS: 300 EAST OLIVE AVE MAILING ADDRESS: 300 EAST OLIVE AVE CITY AND ZIP CODE: PORTERVILLE 93257 BRANCH NAME: CIVIL		CASE NUMBER: <div style="font-size: 24pt; font-weight: bold;">314407</div>	
CASE NAME: RICK FABELA DE LA CRUZ vs INTERNAL REVENUE SERVICE, FRESNO OFC			
CIVIL CASE COVER SHEET <input checked="" type="checkbox"/> Unlimited (Amount demanded exceeds \$35,000) <input type="checkbox"/> Limited (Amount demanded is \$35,000 or less)		Complex Case Designation <input type="checkbox"/> Counter <input type="checkbox"/> Joinder Filed with first appearance by defendant (Cal. Rules of Court, rule 3.402)	
JUDGE: DEPT.:		JUDGE: DEPT.:	

Items 1-6 below must be completed (see instructions on page 2).

1. Check one box below for the case type that best describes this case:

Auto Tort <input type="checkbox"/> Auto (22) <input type="checkbox"/> Uninsured motorist (46) Other PI/PD/WD (Personal Injury/Property Damage/Wrongful Death) Tort <input type="checkbox"/> Asbestos (04) <input type="checkbox"/> Product liability (24) <input type="checkbox"/> Medical malpractice (45) <input type="checkbox"/> Other PI/PD/WD (23) Non-PI/PD/WD (Other) Tort <input checked="" type="checkbox"/> Business tort/unfair business practice (07) <input type="checkbox"/> Civil rights (08) <input type="checkbox"/> Defamation (13) <input type="checkbox"/> Fraud (16) <input type="checkbox"/> Intellectual property (19) <input type="checkbox"/> Professional negligence (25) <input type="checkbox"/> Other non-PI/PD/WD tort (35) Employment <input type="checkbox"/> Wrongful termination (36) <input type="checkbox"/> Other employment (15)	Contract <input type="checkbox"/> Breach of contract/warranty (06) <input type="checkbox"/> Rule 3.740 collections (09) <input type="checkbox"/> Other collections (09) <input type="checkbox"/> Insurance coverage (18) <input type="checkbox"/> Other contract (37) Real Property <input type="checkbox"/> Eminent domain/inverse condemnation (14) <input type="checkbox"/> Wrongful eviction (33) <input type="checkbox"/> Other real property (26) Unlawful Detainer <input type="checkbox"/> Commercial (31) <input type="checkbox"/> Residential (32) <input type="checkbox"/> Drugs (38) Judicial Review <input type="checkbox"/> Asset forfeiture (05) <input type="checkbox"/> Petition re: arbitration award (11) <input type="checkbox"/> Writ of mandate (02) <input type="checkbox"/> Other judicial review (39)	Provisionally Complex Civil Litigation (Cal. Rules of Court, rules 3.400-3.403) <input type="checkbox"/> Antitrust/Trade regulation (03) <input type="checkbox"/> Construction defect (10) <input type="checkbox"/> Mass tort (40) <input type="checkbox"/> Securities litigation (28) <input type="checkbox"/> Environmental/Toxic tort (30) <input type="checkbox"/> Insurance coverage claims arising from the above listed provisionally complex case types (41) Enforcement of Judgment <input type="checkbox"/> Enforcement of judgment (20) Miscellaneous Civil Complaint <input type="checkbox"/> RICO (27) <input type="checkbox"/> Other complaint (not specified above) (42) Miscellaneous Civil Petition <input type="checkbox"/> Partnership and corporate governance (21) <input type="checkbox"/> Other petition (not specified above) (43)
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2. This case ☐ is ☒ is not complex under rule 3.400 of the California Rules of Court. If the case is complex, mark the factors requiring exceptional judicial management:

a. <input type="checkbox"/> Large number of separately represented parties b. <input type="checkbox"/> Extensive motion practice raising difficult or novel issues that will be time-consuming to resolve c. <input type="checkbox"/> Substantial amount of documentary evidence	d. <input type="checkbox"/> Large number of witnesses e. <input type="checkbox"/> Coordination with related actions pending in one or more courts in other counties, states, or countries, or in a federal court f. <input type="checkbox"/> Substantial postjudgment judicial supervision
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3. Remedies sought (check all that apply): a. ☒ monetary b. ☐ nonmonetary; declaratory or injunctive relief c. ☐ punitive

4. Number of causes of action (specify):

5. This case ☐ is ☒ is not a class action suit.

6. If there are any known related cases, file and serve a notice of related case. (You may use form CM-015.)

Date: 10/24/2024

RICK FABELA DE LA CRUZ

(TYPE OR PRINT NAME)

(SIGNATURE OF PARTY OR ATTORNEY FOR PARTY)

NOTICE

- Plaintiff must file this cover sheet with the first paper filed in the action or proceeding (except small claims cases or cases filed under the Probate Code, Family Code, or Welfare and Institutions Code). (Cal. Rules of Court, rule 3.220.) Failure to file may result in sanctions.
- File this cover sheet in addition to any cover sheet required by local court rule.
- If this case is complex under rule 3.400 et seq. of the California Rules of Court, you must serve a copy of this cover sheet on all other parties to the action or proceeding.
- Unless this is a collections case under rule 3.740 or a complex case, this cover sheet will be used for statistical purposes only.

Page 1 of 2

INSTRUCTIONS ON HOW TO COMPLETE THE COVER SHEET

To Plaintiffs and Others Filing First Papers. If you are filing a first paper (for example, a complaint) in a civil case, you must complete and file, along with your first paper, the Civil Case Cover Sheet contained on page 1. This information will be used to compile statistics about the types and numbers of cases filed. You must complete items 1 through 6 on the sheet. In item 1, you must check **one** box for the case type that best describes the case. If the case fits both a general and a more specific type of case listed in item 1, check the more specific one. If the case has multiple causes of action, check the box that best indicates the **primary** cause of action. To assist you in completing the sheet, examples of the cases that belong under each case type in item 1 are provided below. A cover sheet must be filed only with your initial paper. Failure to file a cover sheet with the first paper filed in a civil case may subject a party, its counsel, or both to sanctions under rules 2.30 and 3.220 of the California Rules of Court.

To Parties in Rule 3.740 Collections Cases. A "collections case" under rule 3.740 is defined as an action for recovery of money owed in a sum stated to be certain that is not more than \$25,000, exclusive of interest and attorney's fees, arising from a transaction in which property, services, or money was acquired on credit. A collections case does not include an action seeking the following: (1) tort damages, (2) punitive damages, (3) recovery of real property, (4) recovery of personal property, or (5) a prejudgment writ of attachment. The identification of a case as a rule 3.740 collections case on this form means that it will be exempt from the general time-for-service requirements and case management rules, unless a defendant files a responsive pleading. A rule 3.740 collections case will be subject to the requirements for service and obtaining a judgment in rule 3.740.

To Parties in Complex Cases. In complex cases only, parties must also use the Civil Case Cover Sheet to designate whether the case is complex. If a plaintiff believes the case is complex under rule 3.400 of the California Rules of Court, this must be indicated by completing the appropriate boxes in items 1 and 2. If a plaintiff designates a case as complex, the cover sheet must be served with the complaint on all parties to the action. A defendant may file and serve no later than the time of its first appearance a joinder in the plaintiff's designation, a counter-designation that the case is not complex, or, if the plaintiff has made no designation, a designation that the case is complex.

CASE TYPES AND EXAMPLES**Auto Tort**

Auto (22)—Personal Injury/Property Damage/Wrongful Death
Uninsured Motorist (46) *(if the case involves an uninsured motorist claim subject to arbitration, check this item instead of Auto)*

Other PI/PD/WD (Personal Injury/Property Damage/Wrongful Death) Tort

Asbestos (04)
Asbestos Property Damage
Asbestos Personal Injury/
Wrongful Death

Product Liability *(not asbestos or toxic/environmental)* (24)

Medical Malpractice (45)
Medical Malpractice—

Physicians & Surgeons
Other Professional Health Care
Malpractice

Other PI/PD/WD (23)

Premises Liability (e.g., slip and fall)

Intentional Bodily Injury/PD/WD (e.g., assault, vandalism)

Intentional Infliction of
Emotional Distress

Negligent Infliction of
Emotional Distress

Other PI/PD/WD

Non-PI/PD/WD (Other) Tort

Business Tort/Unfair Business
Practice (07)

Civil Rights (e.g., discrimination, false arrest) *(not civil harassment)* (08)

Defamation (e.g., slander, libel) (13)

Fraud (16)

Intellectual Property (19)

Professional Negligence (25)

Legal Malpractice
Other Professional Malpractice
(not medical or legal)

Other Non-PI/PD/WD Tort (35)

Employment

Wrongful Termination (36)

Other Employment (15)

Contract

Breach of Contract/Warranty (06)

Breach of Rental/Lease

Contract *(not unlawful detainer or wrongful eviction)*

Contract/Warranty Breach—Seller
Plaintiff *(not fraud or negligence)*

Negligent Breach of Contract/
Warranty

Other Breach of Contract/Warranty

Collections (e.g., money owed, open
book accounts) (09)

Collection Case—Seller Plaintiff

Other Promissory Note/Collections Case

Insurance Coverage *(not provisionally
complex)* (18)

Auto Subrogation

Other Coverage

Other Contract (37)

Contractual Fraud

Other Contract Dispute

Real Property

Eminent Domain/Inverse

Condemnation (14)

Wrongful Eviction (33)

Other Real Property (e.g., quiet title) (26)

Writ of Possession of Real Property

Mortgage Foreclosure

Quiet Title

Other Real Property *(not eminent
domain, landlord/tenant, or
foreclosure)*

Unlawful Detainer

Commercial (31)

Residential (32)

Drugs (38) *(if the case involves illegal
drugs, check this item; otherwise,
report as Commercial or Residential)*

Judicial Review

Asset Forfeiture (05)

Petition Re: Arbitration Award (11)

Writ of Mandate (02)

Writ—Administrative Mandamus

Writ—Mandamus on Limited Court

Case Matter

Writ—Other Limited Court Case Review

Other Judicial Review (39)

Review of Health Officer Order

Notice of Appeal—Labor Commissioner

Appeals

Provisionally Complex Civil Litigation (Cal. Rules of Court Rules 3.400–3.403)

Antitrust/Trade Regulation (03)

Construction Defect (10)

Claims Involving Mass Tort (40)

Securities Litigation (28)

Environmental/Toxic Tort (30)

Insurance Coverage Claims

*(arising from provisionally complex
case type listed above)* (41)

Enforcement of Judgment

Enforcement of Judgment (20)

Abstract of Judgment (Out of County)

Confession of Judgment *(non-domestic
relations)*

Sister State Judgment

Administrative Agency Award

(not unpaid taxes)

Petition/Certification of Entry of

Judgment on Unpaid Taxes

Other Enforcement of Judgment Case

Miscellaneous Civil Complaint

RICO (27)

Other Complaint *(not specified above)* (42)

Declaratory Relief Only

Injunctive Relief Only *(non-
harassment)*

Mechanics Lien

Other Commercial Complaint

Case (non-tort/non-complex)

Other Civil Complaint

(non-tort/non-complex)

Miscellaneous Civil Petition

Partnership and Corporate

Governance (21)

Other Petition *(not specified above)* (43)

Civil Harassment

Workplace Violence

Elder/Dependent Adult Abuse

Election Contest

Petition for Name Change

Petition for Relief From Late Claim

Other Civil Petition

FOR COURT USE ONLY
FILED
TYLER COUNTY SUPERIOR COURT
SOUTH COUNTY JUSTICE CENTER
OCT 24 2024
STEPHANIE CAMERON, CLERK
BY: *Gasmir Kaki*
GLADE F. ROPER
to Judicial Officer _____
purposes

CASE NUMBER:

314407

CASE MANAGEMENT CONFERENCE

CASE MANAGEMENT CONFERENCE
Hearing Date: 2/25/2025
Time: 8:30
Department: 23

(5) ☐ other (specify):

Code of Civil Procedure, § 425.12

SHORT TITLE:
DE LA CRUZ, FABELA RICK vs INTERNAL REVENUS SERVICE-FRESNO OFC

CASE NUMBER:

4. b. The true names of defendants sued as Does are unknown to plaintiff.

(1) ☐ Doe defendants (specify Doe numbers):
defendants and acted within the scope of that agency or employment.

were the agents or employees of the named

(2) ☐ Doe defendants (specify Doe numbers):
plaintiff.

are persons whose capacities are unknown to

c. ☐ Information about additional defendants who are not natural persons is contained in Attachment 4c.

d. ☐ Defendants who are joined under Code of Civil Procedure section 382 are (names):

5. ☒ Plaintiff is required to comply with a claims statute, and

a. ☒ has complied with applicable claims statutes, or

b. ☐ is excused from complying because (specify):

6. ☒ This action is subject to ☐ Civil Code section 1812.10 ☒ Civil Code section 2984.4.

7. This court is the proper court because

a. ☐ a defendant entered into the contract here.

b. ☐ a defendant lived here when the contract was entered into.

c. ☐ a defendant lives here now.

d. ☐ the contract was to be performed here.

e. ☒ a defendant is a corporation or unincorporated association and its principal place of business is here.

f. ☐ real property that is the subject of this action is located here.

g. ☒ other (specify):

TAXES FILED IN THIS STATE & COUNTY

8. The following causes of action are attached and the statements above apply to each (each complaint must have one or more causes of action attached):

☐ Breach of Contract

☐ Common Counts

☒ Other (specify):

BUSINESS TORT UNFAIR BUSINESS PRACTICE

9. ☒ Other allegations:

WRONGFULLY CHARGED DUE TO IDENTITY THEFT AND MONIES PAID NOT REFUNDED

10. Plaintiff prays for judgment for costs of suit; for such relief as is fair, just, and equitable; and for

a. ☒ damages of: \$50,000-TOTAL\$71037

b. ☒ interest on the damages

(1) ☐ according to proof

(2) ☒ at the rate of (specify): 2.83 percent per year from (date): 04/15/2018

c. ☐ attorney's fees

(1) ☐ of: \$

(2) ☐ according to proof.

d. ☒ other (specify):

\$ 8215.98 PAID TO IRS , COSTS INCURRED TO DATE \$ 1784 PLUS INTEREST 04/15/2017-11/15/2024 \$11037

11. ☐ The paragraphs of this pleading alleged on information and belief are as follows (specify paragraph numbers):

Date: 10/09/2024

RICK FABELA DE LA CRUZ

(TYPE OR PRINT NAME)

(SIGNATURE OF PLAINTIFF OR ATTORNEY)

(If you wish to verify this pleading, affix a verification.)

1 RICK DE LA CRUZ
2 1630 WEST GRAND AVE
3 Porterville CA 93257
4 (559) 719-0271

5 IN PRO PER

6 IN THE SUPERIOR COURT OF CALIFORNIA,

7 IN AND FOR THE COUNTY OF TULARE

8 RICK DE LA CRUZ) Case Number # _____

9)

10 vs.) Declaration of Petitioner

11)

12 INTERNAL REVENUE SERVICE,) Hearing Date: _____

13 FRESNO OFFICE) Dept: _____

14 _____) Time: _____

15 Petitioner Rick De La Cruz declares as follows;

16 Your Honor this is a case of Identity theft in which has been established

17 by the Internal Revenue Service Office and cleared. I have made several attempts

18 and complied with the Revenue office and even paid the amount charged for 2017.

19 12/31/2017 filed 03/23/2020 original payments paid in full 05/26/2020 \$2000.00

20 11/24/2020 \$2617.87 account paid in full. On 03/21/2021 I received IRS letter CP501

21 indicating additional balance due that there was additional income that year in the

22 amount of \$43,000 Dollars. I personally submitted all proof of income and filed IRS

23 identity theft form/s. The case was opened for investigation but was not resolved until

24 last year with indication closed . I paid over \$ 8215.98 Dollars while my tax account

25 was being reviewed. I also sought out what I believed to be Professional Tax Specialist

26 paid thousands of dollars to them and having to take them to court for not rendering services.

27 I then was referred to a local Tax Office and hired them to deal with this.

28

PAGE 1 . RICK DE LA CRUZ vs INTERNAL REVENUE SERVICE -DECLARATION OF PETITIONER

1 CONTINUED DECLARATION

2 The office prepared all the necessary documents and corresponded with IRS .

3 This cost additional monies, time, and distress all this while undergoing serious medical

4 conditions and surgeries.

5 Your honor, I have not been refunded the monies paid to date by the IRS nor my

6 expenses incurred to resolve this matter after filing Appeals to Fresno CA and Washington DC.

7 I am to believe this is in fact Unfair Business Practice and Professional Negligence.

8 Therefore I am requesting to be compensated for all endured as I have suffered dearly.

9 Your Honor please take all into consideration when making your decision of my case.

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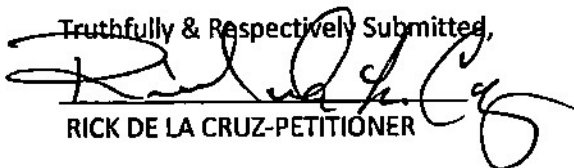
24 Truthfully & Respectively Submitted,

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RICK DE LA CRUZ-PETITIONER

~~CONFIDENTIAL~~

EXHIBIT A

Title: IRS Notice re-2017

Pages: 1



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0030

065320.102934.380820.4030 1 AB 0.428 858
[Barcode]

RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE CA 93257-1316

For your reference			
Notice name	CP501	Notice date	03-22-2021
Tax year	2017	Your caller ID	337153
Taxpayer ID number	XXX-XX-1743		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			

To: RICK DE LA CRUZ

We recently contacted you about your past due 2017 taxes. You must pay your balance immediately.

Amount Past Due: \$8,215.98

You must pay by April 1, 2021 to stop further penalties and interest.

What You Need To Do Now



Pay online now from your bank

- Quick, free and easy way to pay
- Secure payment directly from your bank account without fees
- Convenient method; just use a computer or mobile device



Scan me
irs.gov/payments

What You Need

To Verify Your Identity:

- ☐ Filing Status
- ☐ Address

To Pay:

- ☐ Bank Account Number
- ☐ Bank Routing Number

Don't know this information?
You can find your recent tax returns
on irs.gov/individuals/get-transcript.
Your bank account and routing
numbers are on your check.

How to Pay From Your Bank

1. Go to irs.gov/directpay
2. Select "Make a Payment"
3. Enter the following options:
 - ✓ Reason for Payment: Tax Return or Notice
 - ✓ Apply Payment To: 1040
 - ✓ Tax Period for Payment: December 31, 2017
4. Follow the instructions to verify your identity and submit secure bank information
5. Submit your secure payment

EXHIBIT B

Title: IRS Transcripts

Pages: 6



Internal Revenue Service

United States Department of the Treasury
MEMPHIS, TN 37501-1498



006739.241096.431114.17305 1 MB 0.485 532



Tracking ID: 102246510408
Date of Issue: 06-21-2022

R F DE LA C
1630 W GRAND AVE
PORTERVILLE, CA 93257



006739

Tax Period: December, 2017

Information about the Request We Received

We've enclosed the transcript that you requested on June 21, 2022, for the tax period listed above.

A wage and income transcript contains data from information returns we received, such as Form W-2.

If you have any questions, you can call 800-829-1040.

**Internal Revenue Service**
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 06-21-2022
Response Date: 06-21-2022
Tracking Number: 102246510408

Wage and Income Transcript

SSN Provided: ~~566-31-1743~~ 1743
Tax Period Requested: December, 2017

006739

Form W-2 Wage and Tax Statement

Employer:
Employer Identification Number (EIN): 946001347
CA STATE CONTROLLER OFFICE
PO BOX 942850
SACRAMENTO, CA 94250-0001Employee:
Employee's Social Security Number: 566-31-1743
R F DE LA C
1630 W GRAND AVE
PORTERVILLE, CA 93257-0000

Submission Type:.....Original document
Wages, Tips and Other Compensation:.....\$40,851.00
Federal Income Tax Withheld:.....\$0.00
Social Security Wages:.....\$43,072.00
Social Security Tax Withheld:.....\$2,670.00
Medicare Wages and Tips:.....\$43,072.00
Medicare Tax Withheld:.....\$624.00
Social Security Tips:.....\$0.00
Allocated Tips:.....\$0.00
Dependent Care Benefits:.....\$0.00
Deferred Compensation:.....\$0.00
Code "Q" Nontaxable Combat Pay:.....\$0.00
Code "W" Employer Contributions to a Health Savings Account:.....\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:.....\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:.....\$0.00
Code "R" Employer's Contribution to MSA:.....\$0.00
Code "S" Employer's Contribution to Simple Account:.....\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:.....\$0.00
Code "V" Income from exercise of non-statutory stock options:.....\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:.....\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:.....\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:.....\$8,314.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:.....\$0.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:.....\$0.00
Third Party Sick Pay Indicator:.....Unanswered
Retirement Plan Indicator:.....Yes - retirement plan
Statutory Employee:.....Not Statutory Employee
W2 Submission Type:.....Original
W2 WHC SSN Validation Code:.....Validated by Previously Reinstated Item

Form 1099-MISC

Payer:

Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 06-21-2022
Response Date: 06-21-2022
Tracking Number: 102246510408

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2017

TAXPAYER IDENTIFICATION NUMBER: ~~800-01~~-1743

RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE, CA 93257-1316-300

006740

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	2,418.41	
ACCRUED INTEREST:	253.50	AS OF: Jul. 04, 2022
ACCRUED PENALTY:	212.57	AS OF: Jul. 04, 2022

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 2,884.48

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Head of Household
ADJUSTED GROSS INCOME:	85,127.00
TAXABLE INCOME:	57,277.00
TAX PER RETURN:	2,985.00
SE TAXABLE INCOME TAXPAYER:	3,402.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	520.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Feb. 25, 2020
PROCESSING DATE	Mar. 23, 2020

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 80211-456-38513-0	20201005	03-23-2020	\$2,985.00
140	Inquiry for non-filing of tax return		06-06-2019	\$0.00
971	Notice issued		06-24-2019	\$0.00
494	Final notice before tax is determined by IRS		02-04-2020	\$0.00
170	Penalty for not pre-paying tax 04-22-2030	20201005	03-23-2020	\$71.00
166	Penalty for filing tax return after the due date 04-22-2030	20201005	03-23-2020	\$671.62
276	Penalty for late payment of tax	20201005	03-23-2020	\$358.20



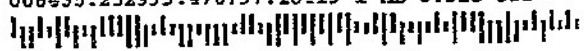
Internal Revenue Service

United States Department of the Treasury

MEMPHIS, TN 37501-1498

Tracking ID: 102441606299
Date of Issue: 08-10-2022

006435.252999.470797.18419 1 MB 0.515 532



RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE, CA 93257

006435

Tax Period: December, 2017.

Information about the Request We Received

We've enclosed the transcript that you requested on August 10, 2022, for the tax period listed above.

To protect the taxpayer's privacy, transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, is shown on the transcript.

A wage and income transcript contains data from information returns we received, such as Form W-2.

If you have any questions, you can call 800-829-1040.

**Internal Revenue Service**
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 08-10-2022
Response Date: 08-10-2022
Tracking Number: 102441606299

Wage and Income Transcript

SSN Provided: XXX-XX-1743
Tax Period Requested: December, 2017

Form W-2 Wage and Tax Statement

005435

Employer:
Employer Identification Number (EIN): XXXXX1347
CA S
PO BOXEmployee:
Employee's Social Security Number: XXX-XX-1743
R F D L C
1630 W

Submission Type:	Original document
Wages, Tips and Other Compensation:	\$40,851.00
Federal Income Tax Withheld:	\$0.00
Social Security Wages:	\$43,072.00
Social Security Tax Withheld:	\$2,670.00
Medicare Wages and Tips:	\$43,072.00
Medicare Tax Withheld:	\$624.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "J" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$8,314.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Yes - retirement plan
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Validated by Previously Reinstated Item

Form 1099-MISC

Payer:
Payer's Federal Identification Number (FIN): XXXXX9621
MID-

P O B0

Recipient:
Recipient's Identification Number: XXX-XX-1743
RIC D I CRU
1630 W

Submission Type:	Amended document
Account Number (Optional):	XXXXXXXXLEY
Tax Withheld:	\$0.00
Non-Employee Compensation:	\$3,180.00
Medical Payments:	\$0.00
Fishing Income:	\$0.00
Rents:	\$0.00
Royalties:	\$0.00
Other Income:	\$0.00
Substitute Payments for Dividends:	\$0.00
Excess Golden Parachute:	\$0.00
Crop Insurance:	\$0.00
Attorney Fees:	\$0.00
Foreign Tax Paid:	\$0.00
Section 409A Deferrals:	\$0.00
Section 409A Income:	Not Direct Sales
Direct Sales Indicator:	Box not checked no Filing Requirement
FATCA Filing Requirement:	No Second Notice
Second Notice Indicator:	

This Product Contains Sensitive Taxpayer Data

EXHIBIT C

Title: CPOIC Confirmation

Pages: 1



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

Notice	CP01C
Notice date	May 2, 2022
To contact us	800-908-4490
Your Caller ID	586113
Page 1 of 2	29H

98/48121 -174258

RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE, CA 93257-1316



PORTERVILLE CA 93257 1316

174258

We verified your identity theft documents

We have placed an identity theft indicator on your account.

If we become aware of fraudulent activity related to your tax account, we will contact you to advise of any actions that may be required on your part.

Identity theft is a serious issue and we're committed to helping taxpayers who are affected by it.

What you need to do

- Continue to file all federal tax returns.
- If you have a balance owed, continue sending your payments.

You may also want an IP PIN

- To increase protection of your account from tax-related identity theft, you can request an Identity Protection Personal Identification Number (IP PIN) by creating an online account at www.irs.gov/getanippin.
- An IP PIN is a six-digit number used on a federal income tax return that helps us verify your identity and prevents the misuse of your Social Security number (SSN) on fraudulent returns. A missing or incorrect IP PIN prevents the electronic filing of a tax return, and a paper return filed with a missing or incorrect IP PIN will be subject to additional review.
- Requesting an IP PIN is voluntary. If you get an IP PIN, you must use it to confirm your identity on any tax returns filed during the calendar year. A new IP PIN will be generated each year and can be retrieved starting in mid-January by logging into the account you created. If you choose to participate in the IP PIN program, you must use an IP PIN on all future tax returns. You can find more information on www.irs.gov/ipinfo.

Continued on back...

EXHIBIT D

Title: Wa 2017

Pages: 1

This information is being furnished to the Internal Revenue Service

d Control number	1 Wages, tips, other compensation 40,851.61	2 Federal income tax withheld
OMB NO. 1545-0008	3 Social security wages 43,072.73	4 Social security tax withheld 2,670.51
	5 Medicare wages and tips 43,072.73	6 Medicare tax withheld 624.53
	c Employer's name, address and ZIP code STATE OF CALIFORNIA BETTY T. YEE, CALIFORNIA STATE CONTROLLER P.O. BOX 942850 SACRAMENTO, CA 94250-5878	
7 Social security tips	8 Allocated tips	9 Verification code
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 DD 8,314.68
12b	12c	12d
b Employer identification number (EIN) 94-6001347		a Employee's social security number 94-30-1743
13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	14 Other CASDI 387.62 BENEFITS INCLUDED IN BOX 1 200.00
e Employee's name, address and ZIP code R F DELACRUZ 1630 W GRAND AVE PORTERVILLE CA 93257		
2017 W-2 Wage and Tax Statement Copy B - To Be Filed With Employee's FEDERAL Tax Return	15 State Employer's state ID No. CA 80040397	16 State wages, tips, etc. 40,851.61
	17 State income tax	18 Local wages, tips, etc.
	19 Local income tax	20 Locality name

Department of the Treasury—Internal Revenue Service

EXHIBIT E

Title: 1099 2017

Pages: 1

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0115		Miscellaneous Income	
Mid-Valley Property Management P.O. Box 1298 Tulare, CA 93275 (559) 684-9094		1 Rents \$		2017			
		2 Royalties \$		Form 1099-MISC			
		3 Other income \$		4 Federal income tax withheld \$		Copy B For Recipient	
PAYER'S federal identification number 77-0419621	RECIPIENT'S identification number XXX-XX-1743	5 Fishing boat proceeds \$		6 Medical and health care payments \$			
RECIPIENT'S name Rick De La Cruz		7 Nonemployee compensation \$ 3180.00		8 Substitute payments in lieu of dividends or interest \$		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Street address (including apt. no.) 1630 W. Grand Avenue		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$			
City or town, state or province, country, and ZIP or foreign postal code Porterville, CA, 93257		11		12			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$		17 State/Payer's state no.		18 State income \$	
Form 1099-MISC (keep for your records)		www.irs.gov/form1099misc		Department of the Treasury - Internal Revenue Service			

Instructions for Recipient

Recipient's taxpayer identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc.

EXHIBIT F

Title: Social Security Report 2017
Pages: 1

Social Security Administration
Retirement, Survivors and Disability Insurance

SOCIAL SECURITY
890 W MORTON AVENUE
PORTERVILLE, CA 93257-3182
Date: August 24, 2021
BNC#: 21D1148D62172
CPM

RICKY FABELA DE LA CRUZ
1630 W.GRAND AVE.
PORTERVILLE, CA 93257-1316

Dear RICKY FABELA DE LA CRUZ

Thank you for calling us concerning your earnings record.

For the year 2017 the total amount of earnings we have on your record is \$46,474.73.

These wages were earned with the following employer:

STATE CONTROLLER, STATE OF CA
PO BOX 942850
SACRAMENTO CA
94250-0001

These are the only earnings on your record for 2017.

Social Security Administration

EXHIBIT G

Title: Social Security Annual Report
Pages: 2

PEBES PEBES ONLINE RESPONSE PERS
 DATE: 08/24/21 SSN: ████████-1743 OFFICE: 944 UNIT: CPM

DATA ENTERED/USED FOR COMP
 NH: RICKY F DE LA CRUZ
 DOB: 04/11/1960
 LAST YEAR: 2020 THIS YEAR: 2021
 EARNINGS: 0 EARNINGS: 0
 MAXIMUM: 137700 MAXIMUM: 142800
 FUT EARN: 0 AGE STOP WORK:

NUMIDENT DATA
 NAME: RICKY F DE LA CRUZ
 DOB: 04/11/1960 SEX: M
 NL2:
 REQ QC RET: 40 HAS QC RET: 40 REQ QC 20/40: 20 HAS QC 20/40: 37
 REQ QC MEDI: 40 HAS QC MEDI: 40 REQ QC AGE24: 00 HAS QC AGE24: 00
 REQ QC SURV: 39 HAS QC SURV: 40 REQ QC AGE31: 00 HAS QC AGE31: 00
 RET INS: Y SUR INS: Y REQ QC FULLY: 39 HAS QC FULLY: 40
 MED INS: Y SUR CHILD: 1428 DIB INS: Y CURRENT ENT: N
 RET RED: 1331 SUR SP CHILD: 1428 DIB BENEFIT: 1904 ERNGS TYPES: CMX
 RET FULL: 1890 SUR SP RET: 1904 TOTAL EST TAXES PAID:
 RET DEL: 2344 SUR FAMILY: 3535 NH SOC SEC: 62477 MEDI: 15183
 CURRENT AGE: 6104 FULL RET AGE: 6700 ER SOC SEC: 63626 MEDI: 15183

FULL RET MONTH AND YEAR: 04 2027

SOCIAL SECURITY

YEAR	MAX-EARN	ACT-EARN	TAX
1978	17700	3574	180
1979	22900	9123	463
1980	25900	6284	319
1981	29700	13803	738
1982	32400	14484	782
1983	35700	13182	711
1984	37800	13872	749
1985	39600	16786	956
1986	42000	17658	1006
1987	43800	20668	1178
1988	45000	19896	1205
1989	48000	19479	1180
1990	51300	20408	1265
1991	53400	24004	1488
1992	55500	23295	1444
1993	57600	21861	1355
1994	60600	21453	1330
1995	61200	21900	1357
1996	62700	3317	205
1997	65400	0	0
1998	68400	2928	181
1999	72600	17503	1085
2000	76200	1626	100
2001	80400	14111	874
2002	84900	9794	607
2003	87000	25408	1575
2004	87900	23012	1426
2005	90000	24668	1529
2006	94200	46030	2853
2007	97500	50650	3140
2008	102000	57260	3550
2009	106800	60936	3778
2010	106800	44368	2750
2011	106800	27441	1152
2012	110100	27948	1173

MEDICARE

MAX-MED	ACT-MED	TAX
17700	3574	35
22900	9123	95
25900	6284	65
29700	13803	179
32400	14484	188
35700	13182	171
37800	13872	180
39600	16786	226
42000	17658	256
43800	20668	299
45000	19896	288
48000	19479	282
51300	20408	295
53400	24004	348
55500	23295	337
57600	21861	316
60600	21453	311
61200	21900	317
62700	5071	73
65400	0	0
68400	4364	63
72600	17503	253
76200	12367	179
80400	19135	277
84900	9794	142
87000	25408	368
87900	23012	333
90000	24668	357
94200	46030	667
97500	50650	734
102000	57260	830
106800	60936	883
106800	44368	643
106800	27441	397
110100	27948	405

DATE: 08/24/21 SSN: [REDACTED]-1743 OFFICE: 944 UNIT: CPM

NH: RICKY F DE LA CRUZ DOB: 04/11/1960

	SOCIAL SECURITY			MEDICARE		
YEAR	MAX-EARN	ACT-EARN	TAX	MAX-MED	ACT-MED	TAX
2014	117000	34297	2126	NO LIMIT	34297	497
2015	118500	41877	2596	NO LIMIT	41877	607
2016	118500	41140	2550	NO LIMIT	41140	596
2017	127200	46474	2881	NO LIMIT	46474	673
2018	128400	36119	2239	NO LIMIT	36119	523
2019	132900	37844	2346	NO LIMIT	37844	548
2020	137700	37437	2321	NO LIMIT	37437	542
2021	142800	0	0	NO LIMIT	0	0

EXHIBIT H

Title: IRS 14039 Form Identity
Pages: 1 TLOFF Affidavit
10/19/2021

Form **14039**
(September 2021)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-2139**Identity Theft Affidavit**

This affidavit is for victims of identity theft. Do not use this form if you have already filed a Form 14039.

The IRS process for assisting victims selecting **Section B, Box 1** below is explained at irs.gov/victimassistance.Get an IP PIN: We encourage everyone to opt-in to the Identity Protection Personal Identification Number (IP PIN) program. If you don't have an IP PIN you can get one by going to irs.gov/ippin. If unable to do so online, you may schedule an appointment at your closest **Taxpayer Assistance Center** by calling (844-545-5640). Or, if eligible you may use IRS Form 15227 to apply for an IP PIN by mail or FAX.**Section A - Check the following boxes in this section that apply to the specific situation you are reporting (required for all filers)**

- ☒ 1. I am submitting this Form 14039 for myself
- ☐ 2. This Form 14039 is submitted in response to a 'Notice' or 'Letter' received from the IRS
- Provide 'Notice' or 'Letter' number(s) on the line to the right
 - Check box 1 in **Section B** and see special mailing and faxing instructions on reverse side of this form.
- ☐ 3. I am submitting this Form 14039 on behalf of my 'dependent child or dependent relative'
- Complete **Section E** on reverse side of this form.
- ☐ 4. I am submitting this Form 14039 on behalf of another person (other than my dependent child or dependent relative)
- Complete **Section E** on reverse side of this form.

Section B - Reason For Filing This Form (required)Check only **ONE** of the following boxes that apply to the person listed in **Section C** below. If the taxpayer in 'Section C' has previously submitted a Form 14039 to the IRS on the same affected tax year(s), there's no need to submit another Form 14039.

- ☐ 1. Someone used my information to file taxes, including being incorrectly claimed as a dependent
- ☒ 2. I don't know if someone used my information to file taxes, but I'm a victim of identity theft

Provide an explanation of the identity theft issue, how it is related to your tax account, how you became aware of it and provide relevant dates. If needed, attach additional information and/or pages to this form.

FOR YEARS 2017 THERE IS ADDITIONAL INCOME BEING REPORTED ACCORDING TO AN IRS LETTER I RECEIVED (FORM IS ATTACHED) ALSO ATTACHED IS INCOME FROM THE SOCIAL SECURITY OFFICE WHICH IS CORRECT INCOME ATTACHED IS A W2 FROM ONLY EMPLOYMENT W2 THAT I CURRENTLY WORK FOR

Section C - Name and Contact Information of Identity Theft Victim (required)

Victim's last name <u>De La Cruz</u>	First name <u>RICK</u>	Middle initial	Taxpayer Identification Number (provide 9-digit Social Security Number) <u>[REDACTED]-1743</u>	
Current mailing address (apartment or suite number and street, or P.O. Box) If deceased, provide last known address <u>1630 W Grand Ave</u>		Current city <u>Porterville</u>	State <u>CA</u>	ZIP code <u>93257</u>
Tax Year(s) you experienced identity theft (if not known, enter 'Unknown' in one box below)			What is the last year you filed a return	
2017				
Address used on last filed tax return (if different than 'Current')		City (on last tax return filed)	State	ZIP code
Names used on last filed tax return (if different than 'Current')		Telephone number with area code (optional) If deceased, indicate 'Deceased'		Best time(s) to call
		Home phone number		Cell phone number
Language in which you would like to be contacted		<input checked="" type="checkbox"/> English <input type="checkbox"/> Spanish		

Section D - Penalty of Perjury Statement and Signature (required)

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on this Form 14039 is true, correct, complete, and made in good faith.

Signature of taxpayer, or representative, conservator, parent or guardian

Date signed

Rick De La Cruz10-19-21

Submit this completed form to either the mailing address or the FAX number provided on the reverse side of this form.

EXHIBIT I

Title: IRS LR 2645C Affidavit

Pages: 1

Received
10/25/21



Department of the Treasury
Internal Revenue Service

Case 1:25-cv-00234-KES-EPG

Document 1-1

Filed 02/21/25 Page 35 1052000000

FRESNO CA 93888-0025

Dec. 10, 2021 LTR 2645C KO

566-1743 000000 00

Input Op: 1009926718 00016876

BODC: WI

RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE CA 93257-1316

021673

Taxpayer identification number: 566-31-1743

Dear Taxpayer:

Thank you for your inquiry of Oct. 25, 2021.

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you have questions, you can call 1-800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

You can get any of the forms or publications mentioned in this letter by calling 800-TAX-FORM (800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

Ursula L. Dean

URSULA DEAN
OPERATIONS MANAGER, OPERATIONS 2

EXHIBIT J

Title: IRS 2848 POA/ 8821

Pages: 3

2848 attached

Form 2848
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
RICKY FABELA DE LA CRUZ
1630 WEST GRAND AVE
PORTERVILLE CA 93257

Taxpayer identification number(s)

956-88-1743

Daytime telephone number
559-719-0271

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
Patricia L Stephens dba LOW COST TAX & LEGAL TYPNG SERVICE
1034 WEST MORTON AVE STE G
PORTERVILLE CA 93257

CAF No. 0304-68514R

PTIN P01072147

Telephone No. 559-781-1438

Fax No. _____

Check if to be sent copies of notices and communications ☒

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME & EXPENSES ,OIC PAYMENT PLAN ,APPED	1040,ETC	2017-2021

- 4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions** ☐

- 5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):** ☐ Access my IRS records via an Intermediate Service Provider;

☒ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☒ Other acts authorized: ALL FORMS OF COMMUNICATION

- b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

R. J. Q. Cruz 05/06/2022 PRIMARY TAX PAYER
Signature Date Title (if applicable)

RICKY FABELA DELA CRUZ

Print name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
H	CA132772	84-1687699	<u>R. J. Q. Cruz</u>	05/05/2022

Form **8821**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

- Go to www.irs.gov/Form8821 for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address RICKY FABELA DE LA CRUZ 1630 WEST GRAND AVE PORTERVILLE CA 93257	Taxpayer identification number(s) <div style="background-color: black; color: black;">XXXXXXXXXX</div> 1743 <hr/> Daytime telephone number 559-719-0271 Plan number (if applicable)
--	--

2 Designee(s). If you wish to name more than two designees, attach a list to this form. Check here if a list of additional designees is attached ► ☐

Name and address LOW COST TAX & LEGAL TYPING SERVICE- Patricia L Stephens 1034 WEST MORTON AVE STE G PORTERVILLE CA 93257	CAF No. 0304-68514R PTIN P01072147 Telephone No. 559-781-1438 Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent copies of notices and communications <input type="checkbox"/> Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☒ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
INCOME & EXPENSES OIC ETC	1040 ETC	2017-2021	SELFEMPLOY INCOME 2017

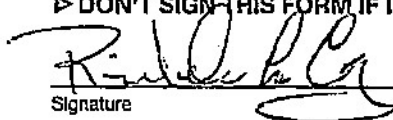
4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ► ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and attach a copy of the tax information authorization(s) that you want to retain ► ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

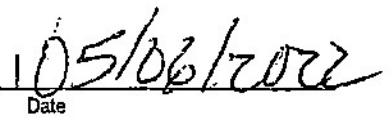
► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.


Signature

RICKY FABELLA DE LA CRUZ

Print Name


Date

TAX PAYER

Title (if applicable)

EXHIBIT K

Title: Letters to IRS

Pages: 3

1034 West Morton Ave Ste G
Porterville CA 93257
(559) 781-1438/361-5884

July 5, 2022

Department of the Treasury
Internal Revenue Service
Fresno CA 93888-0025

Re: 12/31/2017 Tax Return

~~XXXXXX~~-1743

Rick De La Cruz

Case# CISNNHGK59

IRS, I filed the original return on 12/31/2017.

Made payments \$2000 Dollars 05/26/2020

& \$2617.87 on 11/24/2020 to satisfy my tax liability.

I am asking that my case be re opened and payments made after
11/24/2020 be reimbursed me for a total of \$5797.57 Dollars.

Please verify all attachments of evidence & process upon receipt
Of this letter.



Patricia L Stephens-Trish, POA



Rick De La Cruz, Tax Payer

Low Cost Tax & Legal Typing Service
1034 West Morton Ave Ste G
Porterville CA 93257
(559) 781-1438/361-5884

July 11, 2022

Department of the Treasury
Internal Revenue Service
Austin Tx 73301-0025

Page 1 of 2

Re: 12/31/2017 Tax Liabilities
Rick De La Cruz -XXX-XX-1743
1630 West Grand Ave
Porterville CA 93257

IRS;

I am in receipt of IRS Notice CP16 dated 07/18/2022 in which is
Next Monday. I have filed IRS form 14039 Identity Theft Affidavit.
I spoke with the IRS on 06/21/2022 Mr. Lowery ID# 1004007312
& Collections Ms. Rodriguez ID# 1002062022 and was told my
12/31/2017 Account would be on hold.

I am medically inclined due to serious procedures just obtained.
Therefore, leaving me in a financial hardship due to the monies being
wrongfully charged as I paid my balance in full then was charged an
additional \$ 8215.35 in which I have made payments in the amount of
\$5,797.54. I have ordered transcripts for the above tax period and there
is additional income in excess of \$43,000.00 Dollars unaccounted for.

My Identity Theft case was in fact closed 03/25/2022

*Via phone conversation with the agent. I am asking my case be
reopened so that I can obtain the information needed to possibly*

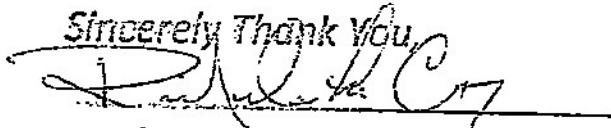
Prosecute the person/s that stole my identity and resulting in

Financial difficulties. Case# CISNNHGK59

Please, look into this and verify that I do not owe the amount

Being charged.

Sincerely Thank You



Rick De La Cruz

Rick De La Cruz, Tax-Payer

EXHIBIT L

Title: 2017 AMENDED RETURN
W/ EXPLANATIONS

Pages: 2

Other year. Enter one: calendar year 2017 or fiscal year (month and year ended):

Your first name and initial RICK		Last name DE LA CRUZ	Your social security number [REDACTED] 1 7 4 3
If a joint return, spouse's first name and initial N/A		Last name	Spouse's social security number [REDACTED]
Current home address (number and street). If you have a P.O. box, see instructions. 1630 WEST GRAND AVE		Apt. no.	Your phone number (559) 719-0271
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). PORTERVILLE CA 93257			
Foreign country name		Foreign province/state/county	Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from joint to separate returns after the due date.

- ☐ Single
☐ Married filing jointly
☐ Married filing separately
☒ Head of household (If the qualifying person is a child but not your dependent, see instructions.)
☐ Qualifying widow(er)

Full-year coverage.

If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No."
(See instructions.)

☒ Yes ☐ No

Use Part III on the back to explain any changes

Income and Deductions

1	Adjusted gross income. If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1	85127	-43802	41320
2	Itemized deductions or standard deduction	2	9350	0	9350
3	Subtract line 2 from line 1	3	75777	-43802	31970
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29	4	8100	0	8100
5	Taxable income. Subtract line 4 from line 3	5	67667	-43797	23870

Tax Liability

6	Tax. Enter method(s) used to figure tax (see instructions):	6	16917	-14003	2914
7	Credits. If general business credit carryback is included, check here <input type="checkbox"/>	7			
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	8			
9	Health care: individual responsibility (see instructions)	9			
10	Other taxes	10			71
11	Total tax. Add lines 8, 9, and 10	11	16917	-14003	2985

Payments

12	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (If changing, see instructions.)	12	0		0
13	Estimated tax payments, including amount applied from prior year's return	13			
14	Earned income credit (EIC)	14			
15	Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	15			
16	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16			
17	Total payments. Add lines 12 through 15, column C, and line 16	17			0

Refund or Amount You Owe

18	Overpayment, if any, as shown on original return or as previously adjusted by the IRS.	18			
19	Subtract line 18 from line 17 (if less than zero, see instructions.)	19			
20	Amount you owe. If line 11, column C, is more than line 19, enter the difference	20			3056
21	If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21			
22	Amount of line 21 you want refunded to you	22			
23	Amount of line 21 you want applied to your (enter year): estimated tax	23			

Complete and sign this form on Page 2.

For Paperwork Reduction Act Notice, see instructions.

Cal. No. 11360L

Form 1040X (Rev. 1-2017)

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

	A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
24 Yourself and spouse. Caution: If someone can claim you as a dependent, you can't claim an exemption for yourself	24		
25 Your dependent children who lived with you	25	1	0
26 Your dependent children who didn't live with you due to divorce or separation	26		
27 Other dependents	27		
28 Total number of exemptions. Add lines 24 through 27	28		
29 Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4 on page 1 of this form.	29		
30 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.			

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see instructions)
Margie De La Cruz		██████████787	PARENT	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Part III Presidential Election Campaign Fund

Checking below won't increase your tax or reduce your refund.

- ☐ Check here if you didn't previously want \$3 to go to the fund, but now do.
- ☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

12/31/2017 TAX RETURN ORIGINALLY FILED BY TAX PAYER 03/23/2020 \$2985 TAX DUE

05/26/2020 PAYMENT \$2000.00

11/24/2020 PAYMENT \$2617.87

ACCOUNT PAID IN FULL WITH PENALTIES AND INTEREST

03/22/2021 CP501 IRS LETTER RECEIVED AMOUNT DUE \$8,215.98

DUE TO ADDITIONAL INCOME AS PER IRS

REPORTED TO IRS ADDITIONAL INCOME INCORRECT NOT TAX PAYER'S INCOME

POSSIBLE IDENTITY THEFT

IRS LETTER RECD 12/10/2021 WORKING ON ACCOUNT 60 DAYS 02/10/2022

IRS LETTER 05/02/2022 PLACED IDENTITY THEFT INDICATOR ON ACCOUNT

SPOKE WITH IRS 06/21/2022 MR LOWERY AGENT ID # 1004007312 CASE CLOSED

SPOKE WITH COLLECTIONS MS. RODRIGUEZ AGENT ID# 1002062022 ACCOUNT ON HOLD

THE ADDITIONAL INCOME IS NOT ON MY TRANSCRIPTS AS TO THE 06/21/2022

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here

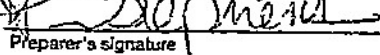
Your signature

Date

06-29-22

Spouse's signature, if a joint return, both must sign.

Date

Paid Preparer Use Only

Preparer's signature

Date

06/29/2022

Firm's name (or yours if self-employed)

PATRICIA LYNN STEPHENS

Print/type preparer's name

1034 WEST MORTON AVE STE G PORTERVILLE CA 93257

Firm's address and ZIP code

PTIN P01072147

☒ Check if self-employed

559-781-1438

Phone number

84-1687699

EIN

For forms and publications, visit IRS.gov.

Form 1040X (Rev. 1-2017)

EXHIBIT M

Title: Pmt. Detailed

Pages: 2

Payment Detail
for September 13, 2021 to September 12, 2022

Payment Date	Applied Amount	Applied to Tax Form	Tax Period
10/04/2021	\$ 450.00-	1040	12/31/2017
11/03/2021	\$ 450.00-	1040	12/31/2017
12/03/2021	\$ 450.00-	1040	12/31/2017
01/03/2022	\$ 450.00-	1040	12/31/2017
02/03/2022	\$ 450.00-	1040	12/31/2017
03/03/2022	\$ 450.00-	1040	12/31/2017
04/04/2022	\$ 450.00-	1040	12/31/2017
05/03/2022	\$ 450.00-	1040	12/31/2017
06/06/2022	\$ 450.00-	1040	12/31/2017
Total Payments	\$ 4,050.00-		

2017 Pmts Total: \$5,256.94 plus Int.
2020 Refund Applied \$1,703⁰⁰
2021 cl 593⁰⁰
Total Pd 2017 = \$7552.94

- Payments received after August 25, 2022 may not appear on this statement but will be shown on your next annual statement.
- If you think we missed giving you credit for a payment, please call 833-678-7020 and we will be glad to resolve any discrepancies.

RICK DE LA CRUZ

1743

89

Payment Detail

for September 7, 2020 to September 13, 2021

Payment Date	Applied Amount	Applied to Tax Form	Tax Period
03/03/2021	\$ 450.00-	1040	12/31/2018
05/03/2021	\$ 450.00-	1040	12/31/2018
06/03/2021	\$ 306.94-	1040	12/31/2017
06/03/2021	\$ 143.06-	1040	12/31/2018
07/06/2021	\$ 450.00-	1040	12/31/2017
08/03/2021	\$ 450.00-	1040	12/31/2017
Total Payments	\$ 2,250.00-		



266978

- Payments received after August 26, 2021 may not appear on this statement but will be shown on your next annual statement.
- If you think we missed giving you credit for a payment, please call 800-829-8374 and we will be glad to resolve any discrepancies.

EXHIBIT N

Title: IRS Tax Refunds
2020/2021

Pages: 2



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0025

Notice	CP49
Tax Year	2020
Notice date	November 7, 2022
Social Security number	743
To contact us	800-829-8374
Your Caller ID	586113
Page 1 of 2	29H

079625.272032.23675.20306 1 AV 0.455 475
[Barcode]

RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE CA 93257-1316

79625

We applied your 2020 Form 1040 overpayment to an unpaid balance

Amount due: \$431.83

We applied \$1,703.00 of your 2020 Form 1040 overpayment to an amount owed for 2017.

As a result, the amount you owe for December 31, 2017 is \$431.83.

If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.

Billing Summary

Overpayment for 2020	-\$1,703.00
Amount applied to tax owed for 2017	1,703.00
Remaining balance for 2017	431.83
Amount due	\$431.83

What you need to do

Pay your monthly bill

- Since you currently make regular payments through an installment agreement, you don't need to pay the remaining balance all at once—just continue to pay according to the terms of your installment agreement.

Continued on back...



RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE CA 93257-1316

Notice	CP49
Notice date	November 7, 2022
Social Security number	566-31-1743



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (566-31-1743), the tax year (2017), and the form number (1040) on your payment and any correspondence.

Amount due

\$431.83

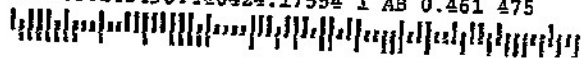
INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0025





Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0025

149403.243498.440424.17554 1 AB 0.461 475



RICK DE LA CRUZ
1630 W GRAND AVE
PORTERVILLE CA 93257-1316

149403

Notice name CP16 Tax year 2021
Notice date July 18, 2022
Your caller ID 586113
Your TIN XXX-XX-1743
Last date to respond September 16, 2022
For more information visit irs.gov/CP16 to learn more about this notice and avoid waiting on the phone.

29H
683D

Page 1 of 2

We found an error on your 2021 Form 1040, which affects the following area of your return: **Recovery Rebate Credit**. We changed your return to correct this error. As a result, your overpayment is \$4,793.00. We applied \$593.00 from your 2021 (Form 1040) overpayment to the amount you owe for 2017 (Form 1040).

Refund: \$4,200.00

Billing summary

Payments you made	
Tax you owed	-\$6,225.00
Amount applied to 2017	\$1,432.00
Refund	\$593.00
	\$4,200.00

Why we changed your information

- We changed the amount claimed as Recovery Rebate Credit on your tax return. The error was in one or more of the following:
 - The Social Security number of one or more individuals claimed as a qualifying dependent was missing or incomplete.
 - The last name of one or more individuals claimed as a qualifying dependent does not match our records.
 - One or more individuals claimed as a qualifying dependent exceeds the age limit.
 - Your adjusted gross income exceeds \$75,000 (\$150,000 if married filing jointly, \$112,500 if head of household).
 - The amount was computed incorrectly.

Review the changes made to your account under "Tax calculations, payments and credits" section. If you disagree, contact us by September 16, 2022 to resolve the errors. You can contact us at 800-829-8374. Be sure to have your account information available when you call. See the "How to resolve this issue" section for more information.

How to resolve this issue

Review this notice and compare our changes to the information on your tax return.

If you do not contact us by September 16, 2022, we'll proceed as if you agree with the information in this notice.

If you agree with the changes we made:

- You should receive a refund for \$4,200.00 in 4-6 weeks as long as you don't owe other tax or debts we're required to collect.
- Adjust your 2022 estimated tax payments to avoid any possible underpayment.

If you don't agree with the changes we made:

- Call us at 800-829-8374 to review your account with a representative. Be sure to have your account information available when you call. You can also contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number, tax year, and form number you are writing about.

Continued on back...

1 RICK FABELA DE LA CRUZ

2 1630 WEST GRAND AVE

3 PORTERVILLE CA 93257

4 (559) 719-0271

5 IN PRO PER

6 IN THE SUPERIOR COURT OF CALIFORNIA,

7 IN AND FOR THE COUNTY OF TULARE

8 RICK FABELA DE LA CRUZ) Case # _____

9) Declaration of Petitioner

10 vs.)

11)

12 INTERNAL REVENUE SERVICE,) Hearing Date: _____

13 FRESNO OFFICE) Dept: _____

14) Time: _____

15 Petitioner Rick Fabela De La Cruz declares as follows:

16 Your Honor this is a case of identity theft in which has been established and confirmed
17 by the Internal Revenue Service Office and cleared. I have made several attempts
18 and complied with the Revenue Office and even paid the amount charged for the Tax year 2017.
19 12/31/2017 filed 03/23/2020 original payments made in full 05/26/2020 \$2000
20 11/24/2020 \$2617.87 account paid in full. On 03/21/2021 I received IRS letter CP501
21 indicating additional balance due that there was additional income that year in the
22 amount of \$43,000 Dollars. I then personally submitted all proof of income and filed IRS
23 identity theft form/s with the IRS. The case was opened for investigation but not resolved until
24 last year with indication closed (2022). I paid over \$ 8215.98 Dollars while my tax account
25 was being reviewed . I also sought out what I believed to be a Professional Tax Specialist
26 paid thousands of dollars to them and had to take them to court for not rendering services.
27 I then was referred to a local Tax Office and hired them to deal with this.

RICK FABELA DE LA CRUZ vs INTERNAL REVENUE SERVICE, FRESNO OFFICE -DECLARATION OF PETITIONER

1 CONTINUED DECLARATION PAGE 2

2 The office typed up all the necessary documents and prepared an amended tax return

3 for the year in mention. I have incurred additional costs , time, and distress all while undergoing s

4 serious major medical condition/s and procedures.

5 Your honor, I have not been refunded the additional monies paid to the IRS nor my expenses

6 incurred to resolve the matter after filing Appeals to the Fresno Office and Washington DC IRS.

7 I am to believe this is in fact Unfair Business Practice and Professional Negligence.

8 Therefore my only option was and is to file A Civil Lawsuit and request reimbursement

9 and compensation for all endured as I have suffered dearly and caused extreme hardship

10 borrowing monies to get this taken care of.

11 Your Honor, please take all into consideration when making your decision of my case.

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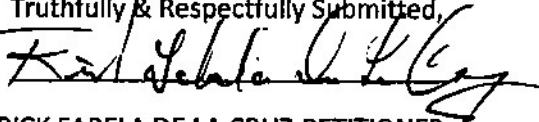
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24 Truthfully & Respectfully Submitted,

25 

26 RICK FABELA DE LA CRUZ-PETITIONER

January 22,2024

27

1 CONTINUED PAGE 3 ORDER ON MOTION

2 RICK FABELA DE LA CRUZ

3 1630 WEST GRAND AVE

4 PORTERVILLE CA 93257

5 (559) 719-0271

6 IN PRO PER

7 IN THE SUPERIOR COURT OF CALIFORNIA,

8 IN AND FOR THE COUNTY OF TULARE

9 RICK FABELA DE LA CRUZ) Case# _____

10 vs.) ORDER ON MOTION

11 INTERNAL REVENUE SERVICE,)

12 FRESNO OFFICE)

13 _____)

14 Good cause appearing:

15 IT IS ORDERED the Ex Parte Motion for stay of Execution is hereby

16 _____ GRANTED _____ DENIED upon payment in the amount of _____

17 by _____ to _____ no later than _____ a.m/p.m.

18 On _____, Upon so doing there shall be no further action taken by Plaintiff

19 or by anyone acting for or with Plaintiff, including the Sheriff of Tulare County to enforce

20 or execute the judgment herein entered against defendant in the above -entitled action

21 until _____>

22 Dated: _____, 2024

23

24

25 JUDGE OF THE SUPERIOR COURT

26

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RICK FABELA DE LA CRUZ vs INTERNAL REVENUE SERVICE, FRSNO OFFICE- ORDER ON MOTION